

16 APR 1962

FISCAL DIVISION

POLICY AND PROCEDURE MEMORANDUM NO. 10

RECISSION: Policy and Procedure Memorandum No. 5, dated 31 May 1960

STATINTL

REFERENCE: [REDACTED]

A. POLICY

The Fiscal Division will process for payment and obligate only those documents applicable to vouchered funds which have been properly approved by a designated contracting officer or a designated approving officer.

B. PROCEDURE

1. A current listing of approving officer designations will be maintained in each Branch of the Division, except the Disbursing Branch. The Accounting Branch will maintain the master designation list; and as changes of designation occur they will be forwarded directly to the Accounting Branch from Finance Division and other Agency Components. After amending it's list, the changes will then be circulated to each of the other Branches for the purpose of updating their listings.
2. The Claims and Travel Branches will have the responsibility for assuring that each obligation is properly approved by a designated approving officer in the process of payment thereof. Any obligation document which requires but does not bear a proper approving signature will be returned to the responsible Agency component for such signature before payment may be authorized.
3. The Payroll Branch will ascertain that proper approval is indicated on all documents relating to the payment of salaries for personnel. Accordingly, all such approved documents will be processed within the payroll procedure.
4. Where an expenditure is made prior to the establishment of an obligation or where an obligation and expenditure are established simultaneously, the appropriate certifying officer is responsible for assuring that the obligating document has been properly approved. All other obligating documents will be reviewed by the Accounting Branch for proper approval prior to its recordation.

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C. GENERAL

The establishment of this Policy and Procedure Memorandum and the concurrent rescission of No. 5, dated 31 May 1960, will provide for streamlining the flow of obligating documents and the elimination of duplicating activity among the several Branches of the Division.



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